
DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT

PARISHES OF ASCENSION, ASSUMPTION,
AND ST. JAMES, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/3/11

DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT

PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2010

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INDEPENDENT AUDITORS' REPORT

The Honorable Ricky L. Babin
District Attorney of the Twenty-Third
Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Third Judicial District (the "District Attorney"), a component unit of the Ascension Parish Council, as of and for the year ended December 31, 2010, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney, as of December 31, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2011, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information on pages 5 through 10, and pages 31 through 33 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about methods of preparing the information and comparing the information for consistency with management's response to our inquires, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Poaththwait & Nettunally

Gonzales, Louisiana
June 14, 2011

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Ricky L. Babin
District Attorney of the Twenty-Third
Judicial District
Parishes of Ascension, Assumption, and St. James, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Third Judicial District (the "District Attorney") as of and for the year ended December 31, 2010, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 3, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the State of Louisiana Legislative Auditor's Office, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, under Louisiana Revised Statute 24:313, this report is distributed by the Legislative Auditor as a public document.

Poitthuraich & Mettewill

Gonzales, Louisiana
June 14, 2011

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

This section of District Attorney's annual financial report presents a discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2010. Please read it in conjunction with the District Attorney's financial statements and the accompanying notes to the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, total net assets were \$2,512,801. Net assets decreased by \$1,688 from the previous year of \$2,514,489.
- Total net assets are comprised of the following:
 - (1) Invested in capital assets of \$101,762 represents the net book value of property and equipment.
 - (2) Unrestricted net assets of \$2,411,039 represent the portion available to maintain continuing obligations to citizens and creditors.
- The governmental funds reported total ending fund balance – all considered unreserved of \$2,373,506. Fund balance for governmental funds decreased by \$41,804 from the previous year \$2,415,310.
- Total spending for all judicial activities was \$3,689,402, which was \$1,688 more than the fines and costs charged, and the grants and contributions received for these activities of \$3,687,714.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) – The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) – The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide Statements

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Assets and the Statement of Activities report information about the entity as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

These two statements report the District Attorney's net assets and how they have changed. Net assets—the difference between the District Attorney's assets and liabilities—is one way to measure the District Attorney's financial health, or financial position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District Attorney are divided into two categories:

- Governmental activities—most of the District Attorney's basic services are included here. Fines and state and federal grants finance most of these activities.
- Fiduciary activities—Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Fund Financial Statements

The fund financial statements provide more detailed information about the District Attorney's most significant funds—not the District Attorney's operations as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.

The District Attorney has two kinds of funds:

- Governmental funds—Most of the District Attorney's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorneys programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.
- Fiduciary funds—We exclude these activities from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

The Statement of Net Assets and the Statement of Activities reports only one type of activity – governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

Our analysis below focuses on the net assets of the governmental-type activities:

STATEMENT OF NET ASSETS

	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 2,467,016	\$ 2,530,689
Capital assets	101,762	84,966
Total assets	2,568,778	2,615,655
Current liabilities	55,977	101,166
Total liabilities	55,977	101,166
Invested in capital assets	101,762	84,966
Unrestricted	2,411,039	2,429,523
Total net assets	\$ 2,512,801	\$ 2,514,489

As a result of this year's operations, net assets decreased by \$1,688. Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – absorbed most of the decrease this year. The balance in net assets of \$2,512,801 represents the accumulated results of all past years' operations.

Our analysis below focuses on the net assets of the governmental-type activities:

STATEMENT OF ACTIVITIES

	<u>2010</u>	<u>2009</u>
Total program revenue	\$ 3,671,159	\$ 3,693,652
Total program expenses	3,689,402	3,602,108
Net program income (loss)	(18,243)	91,544
General revenues	16,555	16,113
Change in Net Assets	(1,688)	107,657
Net Assets:		
Beginning of the year	2,514,489	2,406,832
End of the year	\$ 2,512,801	\$ 2,514,489

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

The total revenues for the year in governmental activities were \$3,687,714 (\$1,933,522 in charges for services, \$1,737,637 in operating and grant contributions, \$5,353 in interest earnings, and \$11,202 in other revenues). The total cost of all judicial programs and services was \$3,689,402.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS (FFS)

The District Attorney utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$2,373,506. This reflects a decrease of \$41,804 from last year.

BALANCE SHEET

	<u>2010</u>	<u>2009</u>
Total Current Assets	<u>\$ 2,455,913</u>	<u>\$ 2,535,426</u>
Total Current Liabilities	<u>\$ 82,407</u>	<u>\$ 120,116</u>
Total Fund Equity	<u>2,373,506</u>	<u>2,415,310</u>
Total Liabilities & Equity	<u>\$ 2,455,913</u>	<u>\$ 2,535,426</u>

**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES**

	<u>2010</u>	<u>2009</u>
Total Revenues	<u>\$ 3,687,714</u>	<u>\$ 3,709,765</u>
Expenditures:		
Current	3,652,900	3,491,409
Capital Outlay	76,618	25,207
Total Expenditures	<u>3,729,518</u>	<u>3,516,616</u>
Excess (deficiency) of revenues over expenditures	<u>(41,804)</u>	<u>193,149</u>
Fund Balance:		
Beginning of the year	2,415,310	2,222,161
End of the year	<u>\$ 2,373,506</u>	<u>\$ 2,415,310</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Original Budgeted Revenue	\$ 3,706,398
Increase (Decrease) due to:	
Fines & Forfeitures	(91,360)
PTI Fees	(60,998)
Intergovernmental Revenue	(87,693)
Other	1,510
Interest	(1,545)

Final Budgeted Revenues	\$ 3,466,312
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Original Budgeted Expenditures	\$ 3,611,182
Increase (Decrease) due to:	
Personnel Service	52,028
Auto Repair & Maintenance	(9,903)
Office Operations	(18,182)
Travel & Conventions	8,190
Professional Services	616
Capital Outlay	(11,138)

Final Budgeted Expenditures	\$ 3,632,793
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CAPITAL ASSETS & DEBT

Capital Assets: The investment in capital assets, net of accumulated depreciation, for the governmental activity as of December 31, 2010 and 2009 was \$101,762 and \$84,966, respectively.

	<u>2010</u>	<u>2009</u>
Equipment & Furniture	\$ 207,822	\$ 338,665
Automobiles	115,467	104,337
Other Equipment	16,437	13,998
Total Cost	339,726	457,000
Accumulated Depreciation	(237,964)	(372,034)
Net Capital Assets	<u>\$ 101,762</u>	<u>\$ 84,966</u>
 Depreciation Expense	 <u>\$ 48,179</u>	 <u>\$ 48,658</u>

This year there was \$66,009 of additions in capital assets. More detailed information about the capital assets is presented in Note 3 to the financial statements.

Debt: The District Attorney has no debt outstanding.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Among the factors considered in compiling the 2010 budget were:

1. any changes in rates and fees for the next fiscal year
2. any personnel changes
3. any new laws and regulations enacted that would apply to the upcoming year
4. any new revenue sources or expenditures not previously encountered.

The District Attorney is dependent on the State of Louisiana and the Parish of Ascension for approximately 33 percent of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2011 year is approximately the same as the year 2010's budget.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Sandy Sanchez, Accountant
District Attorney of the Twenty-Third Judicial District,
P.O. Box 750
Donaldsonville, LA 70346
Phone (225) 473-6777

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

STATEMENT OF NET ASSETS

DECEMBER 31, 2010

ASSETS

Current Assets:

Cash and cash equivalents	\$ 1,464,629
Investment in LAMP	818,043
Receivables	46,036
Prepaid insurance	37,533
Due from other governments	100,775
Total Current Assets	<u>2,467,016</u>

Noncurrent Assets:

Capital assets, net of depreciation	101,762
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TOTAL ASSETS	<u><u>\$ 2,568,778</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES

Current Liabilities:

Accrued payroll and benefits	\$ 40,231
Other liabilities	15,746
Total Current Liabilities	<u>55,977</u>

NET ASSETS

Invested in capital assets	101,762
Unrestricted	2,411,039
TOTAL NET ASSETS	<u><u>\$ 2,512,801</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Program Revenues</u>		<u>Net (Expense)</u>	
		<u>Operating</u>	<u>Revenue and</u>	
	<u>Charges for</u>	<u>Grants and</u>	<u>Changes in</u>	
<u>Expenses</u>	<u>Services</u>	<u>Contributions</u>	<u>Net Assets</u>	
			<u>Governmental</u>	
			<u>Unit</u>	
<u>FUNCTIONS/PROGRAMS</u>				
Governmental activities:				
General Government - Judicial	<u>\$ 3,689,402</u>	<u>\$ 1,933,522</u>	<u>\$ 1,737,637</u>	<u>\$ (18,243)</u>
Total governmental activities	<u><u>\$ 3,689,402</u></u>	<u><u>\$ 1,933,522</u></u>	<u><u>\$ 1,737,637</u></u>	<u>(18,243)</u>
General Revenues:				
Interest				5,353
Other				<u>11,202</u>
Total general revenues				<u>16,555</u>
Expenses over revenues				(1,688)
Net assets - January 1, 2010				<u>2,514,489</u>
Net assets - December 31, 2010				<u>\$ 2,512,801</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2010

	<u>General Fund</u>	<u>Worthless Check</u>	<u>Title IV-D Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and certificates of deposit	\$ 1,317,841	\$ 43,710	\$ 103,078	\$ 1,464,629
Investment in LAMP	727,150	90,893	-	818,043
Receivable	7,135	-	38,901	46,036
Due from other funds	26,430	-	-	26,430
Due from other governments	100,775	-	-	100,775
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 2,179,331</u>	<u>\$ 134,603</u>	<u>\$ 141,979</u>	<u>\$ 2,455,913</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accrued payroll and benefits	\$ 37,302	\$ 581	\$ 2,348	\$ 40,231
Due to other funds	-	4,262	22,168	26,430
Other Liabilities	14,911	-	835	15,746
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>52,213</u>	<u>4,843</u>	<u>25,351</u>	<u>82,407</u>
Fund balances:				
Unreserved	<u>2,127,118</u>	<u>129,760</u>	<u>116,628</u>	<u>2,373,506</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCES	<u>2,127,118</u>	<u>129,760</u>	<u>116,628</u>	<u>2,373,506</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,179,331</u>	<u>\$ 134,603</u>	<u>\$ 141,979</u>	<u>\$ 2,455,913</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2010

Total fund balances - Governmental Funds		\$ 2,373,506
Cost of capital assets at December 31, 2010	339,726	
Less: accumulated depreciation as of December 31, 2010	<u>(237,964)</u>	101,762
Prepaid insurance		<u>37,533</u>
Total net assets at December 31, 2010 - Governmental Activities		<u><u>\$ 2,512,801</u></u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010

	General Fund	Worthless Check	Title IV-D Fund	Total Governmental Funds
<u>REVENUES</u>				
Fines and forfeitures	\$ 919,467	\$ -	\$ -	\$ 919,467
Pre-trial intervention fees	962,383	-	-	962,383
Check collection fees	-	51,672	-	51,672
Intergovernmental revenue:				
Police jury and parish councils	265,548	-	-	265,548
School boards	45,000	-	-	45,000
Special District	18,000	-	-	18,000
Grants	46,204	-	-	46,204
State Salary Supplement	969,743	-	-	969,743
Parish Salary Supplement	174,291	-	-	174,291
LA Dept of Social Services	-	-	218,851	218,851
Other	11,202	-	-	11,202
Interest	4,500	350	503	5,353
TOTAL REVENUES	<u>3,416,338</u>	<u>52,022</u>	<u>219,354</u>	<u>3,687,714</u>
<u>EXPENDITURES</u>				
General Government:				
Current operating:				
Personnel service	3,027,931	36,159	199,917	3,264,007
Auto repair & maintenance	22,232	-	-	22,232
Office operations	279,837	821	14,845	295,503
Travel and conventions	24,965	481	933	26,379
Professional services	39,345	112	70	39,527
Other	5,252	-	-	5,252
Capital outlay	76,468	6	144	76,618
TOTAL EXPENDITURES	<u>3,476,030</u>	<u>37,579</u>	<u>215,909</u>	<u>3,729,518</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	<u>(59,692)</u>	<u>14,443</u>	<u>3,445</u>	<u>(41,804)</u>
Fund balances - beginning of year	<u>2,186,810</u>	<u>115,317</u>	<u>113,183</u>	<u>2,415,310</u>
Fund balances - end of year	<u>\$ 2,127,118</u>	<u>\$ 129,760</u>	<u>\$ 116,628</u>	<u>\$ 2,373,506</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

Excess (Deficiency) of Revenues	
Over Expenditures	\$ (41,804)

Amounts reported for governmental activities in the statement of activities
(government-wide financial statements) are different because:
Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	66,009	
Loss on disposal of assets	(1,034)	
Depreciation expense	<u>(48,179)</u>	16,796

Change in prepaid insurance	<u>23,320</u>
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Change in Net Assets - Governmental Activities	<u>\$ (1,688)</u>
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The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2010

	<u>Drug Forfeiture</u>	<u>Bond Forfeiture</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,501	\$ -	\$ 1,501
TOTAL ASSETS	<u>\$ 1,501</u>	<u>\$ -</u>	<u>\$ 1,501</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 1,501	\$ -	\$ 1,501
TOTAL LIABILITIES	<u>\$ 1,501</u>	<u>\$ -</u>	<u>\$ 1,501</u>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State within his district, is the representative of the State before the grand jury in his district, is legal advisor to the grand jury, and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Third Judicial District encompasses the parishes of Ascension, Assumption, and St. James, Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying basic financial statements of the 23rd Judicial District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. The more significant accounting policies are described below:

B. Financial Reporting Entity

This report includes all funds, which are controlled by the District Attorney of the Twenty-Third Judicial District, which was determined on the basis of criteria set forth under Governmental Accounting Standards Board (GASB).

Even though the District Attorney is an independently elected official and is legally separate from the police jury/parish councils, the District Attorney is fiscally dependent on the police jury/parish councils and is considered a component unit of the police jury/parish councils. Since the District Attorney is a multi-parish district attorney, the District Attorney is reported as a component unit of only one police jury/parish council. The Ascension Parish council is the largest of the parish councils/police juries, therefore the District Attorney is considered to be component unit for financial reporting purposes of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police juries/parish councils, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting

Government-Wide Financial Statements

The basic financial statements include both government-wide (reporting as a whole) and fund financial statements (reporting the major funds). The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain district attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. All of the judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The net assets are reported in two parts – invested in capital assets and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the functions and activities (judicial). These functions are also supported by general government revenues (interest earned and other miscellaneous revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability as an entity and the change in the net assets resulting from the current year's activities.

Fund Financial Statements

The financial transactions are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Funds

Governmental funds account for all of the District Attorney's general activities. The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 15:571.11, which provides that 12% of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The General Fund accounts for the operations of the District Attorney's office.

Special Revenue Funds

Special Revenue Funds are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.

Fiduciary Funds

Agency Funds

Agency Funds are used to account for assets held for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the:

- **Drug Forfeiture Fund** – The Drug Forfeiture fund accounts for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.
- **Bond Forfeiture Fund** – The Bond Forfeiture Fund is used to account for the collection and disbursement of proceeds from the forfeiture of District, Parish, and City Court bail and surety bonds for failure by a defendant to appear in court. The distribution of the proceeds of the bond forfeitures is in accordance with Louisiana Revised Statute 15:571:11 (L) and (M).

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Major Funds

The funds are further classified as major based on the total amount of revenue or assets per fund as follows:

General Fund
Worthless Check Fund
Title IV-D Fund

D. Basis of Accounting / Measurement Focus

Government Wide Financial Statements (GWFS)

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange transactions*.

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the District Attorney's general revenues.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period or within 60 days after year end. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources. Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

E. Budgets and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Attorney prepares an annual budget for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing in December of the previous year and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United State of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Compensated Absences

The District Attorney's policy allows employees to earn leave benefits of up to 10 days of vacation leave and up to 10 days of sick leave per calendar year. After five years of employment, an employee is entitled to have three weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued. Employees are allowed to accrue compensatory time when working overtime.

Employees, who resign or retire, are entitled to receive pay for all unused vacation leave and compensatory time that has been accumulated. Employees are not paid for sick leave upon leaving, and sick leave is limited to twenty-five days.

At the end of the current year, employees have accumulated \$12,650 of vacation leave and compensatory time, which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund \$11,815 and the IV-D Fund \$835. The entire amount is expected to be paid in the next year. The accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

G. Cash and Certificates of Deposit

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. Capital Assets

All capital assets with an original cost of \$500 or more are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available and depreciated over their useful lives (excluding salvage value). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- | | |
|---------------------------|----------|
| • Furniture and equipment | 5 years |
| • Auto equipment | 5 years |
| • Other equipment | 10 years |

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Operating Transfers In and Out

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

J. Due from Other Governments

The receivable amounts are made up of fines and fees collected by other governments to be remitted, amounts due on reimbursement grants, and reimbursements for expenditures from other agencies. No reserve for uncollectible is considered necessary for these receivables.

K. Interfund Receivables and Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

L. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in two components:

- Invested in capital assets, (net) – consists of capital assets net of accumulated depreciation.
- Unrestricted net assets – consists of all other net assets that do not meet the definition of "restricted" or "invested in capital assets".

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

2. DEPOSITS

A summary of deposits follows:

Cash:

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States. The District Attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Custodial credit risk is the risk that in an event of a bank failure, the district's deposits may not be returned to it. The government does not have a deposit policy for custodial risk. As of December 31, 2010, these deposits were completely collateralized and/or insured.

Investments:

The District Attorney has \$818,043 investment in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

This investment pool has not been assigned a risk category since the District Attorney has not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

Credit Risk and Custodial Credit Risk. State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. As of December 31, 2010, the District Attorney's investment in LAMP was rated AAA by Standard & Poor's.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2010 are as follows:

	<u>Furniture & Equipment</u>	<u>Auto Equipment</u>	<u>Other Equipment</u>	<u>Total</u>
Cost of capital assets, December 31, 2009	\$ 338,665	\$ 104,337	\$ 13,998	\$ 457,000
Additions	30,588	29,699	5,722	66,009
Deletions	<u>(161,431)</u>	<u>(18,569)</u>	<u>(3,283)</u>	<u>(183,283)</u>
Cost of capital assets, 12/31/10	<u>207,822</u>	<u>115,467</u>	<u>16,437</u>	<u>339,726</u>
Accumulated depreciation, 12/31/09	300,444	58,662	12,928	372,034
Additions	28,340	18,672	1,167	48,179
Deletions	<u>(160,397)</u>	<u>(18,569)</u>	<u>(3,283)</u>	<u>(182,249)</u>
Accumulated depreciation, 12/31/10	<u>168,387</u>	<u>58,765</u>	<u>10,812</u>	<u>237,964</u>
Capital assets, net of accumulated depreciation, at 12/31/10	<u>\$ 39,435</u>	<u>\$ 56,702</u>	<u>\$ 5,625</u>	<u>\$ 101,762</u>

Depreciation expense for the year ended December 31, 2010 was \$48,179.

4. ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS

A portion of the salaries and benefits of the District Attorney and the Assistant District Attorneys are paid by the State of Louisiana and the Parishes of Ascension, Assumption, and St. James.

In accordance with GASB No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the amount of these salaries and benefits paid on-behalf directly to the District Attorney and the Assistant District Attorneys has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized in the current year from the State and the Parishes was \$969,743 and \$174,291, respectively.

5. CONTINGENCIES

Litigation – Various lawsuits are pending against the District Attorney. In the opinion of the District Attorney's management, the potential loss on lawsuits will not be material to the District Attorney's basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

6. PENSION PLANS

Plan Description. The District Attorney and Assistant District Attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System (LDARS), a cost sharing, and multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amounts paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment, as well as all district attorneys, are required to participate in the system.

Any member with 23 or more years of creditable service, regardless of age, may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62.

The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. Benefits may not exceed 100% of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The LDARS issues an annual publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

Funding Policy. Plan members are required to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate. The current rate was 5% of annual covered payroll from the beginning of the year to July 1, 2010 and 9% of annual covered payroll from July 1, 2010 to December 31, 2010. Contributions to the LDARS also include 0.2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriate by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the LDARS for the years ending 2010, 2009, and 2008 were \$22,635, \$7,420, and \$3,684, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

7. DEFERRED COMPENSATION PLAN

All current employees are eligible to participate in the State of Louisiana Public Employees Deferred Compensation Plan. Through payroll deductions, employees can make pre-tax contributions to this 457 plan from eligible pay. The amount allowed to contribute to the plan is based on taxable compensation as defined by the Internal Revenue Code (IRC). Existing deferred compensation plans with a prior employer may be transferred at anytime. In 2010 and 2009, the District Attorney's office matched employee's contributions up to 7.5% and 6.2%, respectively, dollar for dollar. The total employer contributions made for December 31, 2010 and 2009 were \$62,901 and \$58,708, respectively.

8. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables and payables for the individual funds were:

Individual Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 26,430	\$ -
Worthless Checks	-	4,262
IV-D Fund	-	22,168
Totals	<u>\$ 26,430</u>	<u>\$ 26,430</u>

9. RISK MANAGEMENT

The District Attorney participates is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omission; injuring to employees; health insurance for its employees; auto liability; and natural disasters. The District Attorney has purchased commercial insurance for each type of risk to which it is exposed. Settlements have not exceeded insurance coverage in any of the three proceeding years.

10. OPERATING LEASES

The District Attorney maintains operating leases for eight copiers. The lease term for each of these leases varies for 48-60 months beginning on the date the lease is signed. As of December 31, 2010, the total lease payments were \$18,634. The following is a schedule by years of future minimal lease payments.

December 31,	Future minimum lease payments
2011	\$ 23,243
2012	19,575
2013	16,378
2014	13,599
2015	8,351
Total	<u>\$ 81,146</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

11. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended December 31, 2010, expenditures in the general fund exceeded appropriations by \$59,692 due to decreases in pre-trial intervention fees and intergovernmental revenues from other local governments. Available fund balance was sufficient to provide for the excess expenditure.

12. SUBSEQUENT EVENT

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 14, 2011, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

DESCRIPTION OF MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

General Fund – The General Fund accounts for the operations of the District Attorney's office.

Title IV-D Fund – The Title IV-D Fund consists of reimbursement grant payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Fund – The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Favorable</u>
				<u>(Unfavorable)</u>
<u>REVENUES</u>				
Fines and forfeitures	\$ 941,565	\$ 850,205	\$ 919,467	\$ 69,262
Pre-trial intervention fees	1,069,759	1,008,761	962,383	(46,378)
Intergovernmental revenue:				
Police jury and parish councils	262,193	281,806	265,548	(16,258)
School boards	45,000	45,000	45,000	-
Special District	18,000	18,000	18,000	-
Grants	101,395	77,095	46,204	(30,891)
State Salary Supplement	996,630	980,460	969,743	(10,717)
Parish Salary Supplement	255,467	188,631	174,291	(14,340)
Other	10,103	11,613	11,202	(411)
Interest	6,286	4,741	4,500	(241)
Total Revenues	3,706,398	3,466,312	3,416,338	(49,974)
<u>EXPENDITURES</u>				
General Government:				
Current operating:				
Personnel service	3,100,730	3,152,758	3,027,931	124,827
Auto repair & maintenance	30,536	20,633	22,232	(1,599)
Office operations	336,640	318,458	279,837	38,621
Travel and conventions	20,662	28,852	24,965	3,887
Professional services	40,614	41,230	39,345	1,885
Other	-	-	5,252	(5,252)
Capital outlay	82,000	70,862	76,468	(5,606)
Total Expenditures	3,611,182	3,632,793	3,476,030	156,763
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	95,216	(166,481)	(59,692)	106,789
<u>FUND BALANCES</u>				
Beginning of year	2,186,810	2,186,810	2,186,810	-
End of year	\$ 2,282,026	\$ 2,020,329	\$ 2,127,118	\$ 106,789

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

WORTHLESS CHECK FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

	Original	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>				
Check collection fees	\$ 66,058	\$ 54,059	\$ 51,672	\$ (2,387)
Interest	429	333	350	17
Total Revenues	66,487	54,392	52,022	(2,370)
<u>EXPENDITURES</u>				
General Government:				
Current operating:				
Personnel service	35,387	40,413	36,159	4,254
Office operations	3,972	977	-	977
Travel and conventions	335	588	821	(233)
Professional services	2,244	-	481	(481)
Other	-	-	112	(112)
Capital outlay	2,000	-	6	(6)
Total Expenditures	43,938	41,978	37,579	4,399
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	22,549	12,414	14,443	2,029
<u>FUND BALANCES</u>				
Beginning of year	115,317	115,317	115,317	-
End of year	\$ 137,866	\$ 127,731	\$ 129,760	\$ 2,029

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

TITLE IV-D FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Intergovernmental revenue:				
Louisiana Department of Social Services	\$ 215,449	\$ 191,766	\$ 218,851	\$ 27,085
Interest	473	488	503	15
Total Revenues	<u>215,922</u>	<u>192,254</u>	<u>219,354</u>	<u>27,100</u>
<u>EXPENDITURES</u>				
General Government:				
Current operating:				
Personnel service	193,565	212,574	199,917	12,657
Office operations	13,172	15,456	14,845	611
Travel and conventions	499	1,142	933	209
Professional services	6	86	70	16
Other	-	-	-	-
Capital outlay	1,973	-	144	(144)
Total Expenditures	<u>209,215</u>	<u>229,258</u>	<u>215,909</u>	<u>13,349</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>6,707</u>	<u>(37,004)</u>	<u>3,445</u>	<u>40,449</u>
<u>FUND BALANCES</u>				
Beginning of year	<u>113,183</u>	<u>113,183</u>	<u>113,183</u>	<u>-</u>
End of year	<u>\$ 119,890</u>	<u>\$ 76,179</u>	<u>\$ 116,628</u>	<u>\$ 40,449</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2010

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the District Attorney of the Twenty-Third Judicial District.
2. No significant deficiencies were reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Twenty-Third Judicial District, which would be required to be reported in accordance with *Government Auditing Standards*, were reported during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS

None

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2009

A. FINDINGS-FINANCIAL STATEMENT

None

B. FINDINGS-NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS

None